

## 2021 MINIMUM TERMS OF CALL FOR FULL TIME CLERGY

BOP requires that Medical dues be based on effective salary but not less than \$44,000 and not more than \$124,000  
Social Security, Pensions, and Death/Disability are based on effective salary

	2020	2021 0% Increase
<b>I. Effective Salary *(POD Minimum)</b>		
a. Cash Salary, Housing Allowance, & Deferred Compensation	\$47,238	\$47,238
b. Self-Employment Contribution Act Reimbursement (Any portion over 7.65% of Effective Salary)		
<b>TOTAL EFFECTIVE SALARY*</b>	<b>\$47,238</b>	<b>\$47,238</b>
<b>II. Benefits</b>		
a. BOP Medical 25% Effective Salary (Minimum \$44,000)	\$11,809	\$11,809
b. BOP Pensions 11% Effective Salary	\$ 5,196	\$ 5,196
c. BOP Death/Disability 1% Effective Salary	\$ 472	\$ 472
d. Social Security Reimbursement (7.65% of Effective Salary*)	\$3,614	\$ 3,614
<b>TOTAL BENEFITS</b>	<b>\$21,091</b>	<b>\$21,091</b>
<b>III. Reimbursed Expenses (as designated by the pastor)</b>		
a. Medical Deductible **or contribution to Flexible Spending Accounts – see below	\$ 472	\$ 472
b. Study Allowance Reimbursed	\$ 1,000	\$ 1,000
c. Professional Expenses (Vouchered & Reimbursed) Auto Reimbursement at IRS Allowable Rate Business Expenses (books, dues, etc.)	\$ 1,500	\$ 1,500
<b>TOTAL REIMBURSED EXPENSES</b>	<b>\$ 2,972</b>	<b>\$ 2,972</b>
<b>GRAND TOTAL MINIMUM TERMS OF CALL</b>	<b>\$71,301</b>	<b>\$71,301</b>

\* POD Minimum effective salary. Manse value is considered 30% of this total by the Board of Pensions. Cash housing allowance is flexible, but must reflect actual expenses of operating the home.

\*\* The setting aside of a Medical Reimbursable amount by a presbytery is optional. As an alternative, many presbyteries and pastors are moving away from requiring a medical deductible amount paid by the church, and opting for contributions to Flexible Spending Accounts (as approved by session) as such accounts can be used for a wider array of medical/health expenses. There is also a tax advantage for the pastor in such an arrangement. For more information and list of options please visit the Board of Pensions website, [www.pensions.org](http://www.pensions.org).

### OTHER REQUIREMENTS

- a. Attend Transition in Ministry Workshop. All new and existing full-time calls are required to meet the minimum. Less than full time calls are prorated based on 50 hours for full time.
- b. Four weeks' vacation (including 4 Sundays); and two weeks' study leave (including 2 Sundays) are required.
- c. Study Allowance and Leave may be accumulated up to 6 weeks by Session action.
- d. All installed positions require participation in the Board of Pensions.
- e. BOP Median Salary for 2021 is \$61,200